

CHAPTER Rev 1400 UTILITY PROPERTY TAX

Amend Rev 1403.02(d), eff. 12-23-10 (Doc# 9841), cited and to read as follows:

PART Rev 1403 DETERMINING TAX DUE

Rev 1403.02 Notice of Value and Tax Bill.

(d) A utility failing to receive an annual notice of value and tax bill or Form DP-255 “Utility Property Tax Payment Form” from the department shall not be relieved of their obligation to prepare and file a timely payment form.

Readopt with amendment Rev 1404.01 and Rev 1404.03, eff. 12-23-10 (Doc# 9841), cited and to read as follows:

PART Rev 1404 FILING PAYMENT FORMS, ESTIMATES AND EXTENSIONS

Rev 1404.01 Mailing Address For Payment Forms and Payments. Utility property tax payment forms and payments shall be mailed to:

New Hampshire Department of Revenue Administration
Document Processing Division
PO Box 637
Concord, NH 03302-0637.

Rev 1404.03 Filing a Utility Property Tax Payment Form.

(a) A utility, liable for the utility property tax, shall annually complete and file Form DP-255, “Utility Property Tax Payment Form”, with the department on or before January 15.

(b) Payment and any additions *due*, such as interest and penalties, ~~due~~ shall accompany the payment form.

Readopt with amendment Rev 1405.01, eff. 12-23-10 (Doc# 9841), cited and to read as follows:

PART Rev 1405 ADMINISTRATION

Rev 1405.01 Mailing Address for Filing Documents Other Than Payment Forms and Payments. Documents, other than payment forms and payments, pursuant to RSA 83-F:5,V(a), requested by the department, shall be filed with:

New Hampshire Department of Revenue Administration
Property Appraisal Division
Utility Appraisal
PO Box 487
Concord, NH 03302-0487.

APPENDIX

RULE	STATUTE
Rev 1403.02(d)	RSA 83-F:7, III; RSA 83-F:3; RSA 83-F:5; RSA 83-F:8
Rev 1404.01	RSA 83-F:7, III; RSA83-F:5
Rev 1404.03	RSA 83-F:7, III; RSA 83-F:5
Rev 1405.01	RSA 83-F:7, III; RSA 83-F:5